

CERTIFICATE

2021

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of

South Brown Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2021 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	6	41,501	26,227	4.654
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	173,100	100,958	17.914
Special Machinery		7			
Totals		xxxxxx	214,601	127,185	22.568
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	No	

Final Assessed Valuation:	County Clerk's Use Only
Township	5,635,547
	Nov. 1, 2020 Valuation

Assisted by:

VonFeldt, Bauer & VonFeldt Chtd.

Certified Public Accountants

Address:

818 Broadway

Larned, KS 67550

Email:

aneeland@cpavbv.com

Randy Kelly Trustee
Lester W. Orley Treasurer
Patricia M. Janssen Clerk

Attest: November 1 2020

Minna L. Schuette

County Clerk

Governing Body



Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 29, 2020 County Clerk Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior year.

Capital expenditures are budgeted based on Management's expected future capital needs

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Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ 126,014
2. Debt service levy in 2020	- \$ 0
3. Tax levy excluding debt service	\$ 126,014

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 202
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 92,710
5b. Personal property 2019	- 169,034
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that changed in use during 2020:	+ 1,720
7. Total valuation adjustment (sum of 4, 5c, 6)	1,922
8. Total estimated valuation July 1, 2020	5,635,547
9. Total valuation less valuation adjustment (8 minus 7)	5,633,625
10. Factor for increase (7 divided by 9)	0.00034
11. Amount of increase (10 times 3)	+ \$ 43
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 126,057
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	126,057
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018
16. Consumer Price Index adjustment (3 times 15)	\$ 2,268
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 128,325

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2021

South Brown Township
Edwards County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	26,032	868	4	208	18	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	99,982	3,332	16	799	69	4
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	126,014	4,200	20	1,007	87	5

County Treas Motor Vehicle Estimate 4,200

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 1,007

County Treas Commercial Vehicle Tax Estimate 87

County Treas Watercraft Tax Estimate 5

MVT Factor 0.03333

RVT Factor 0.00016

16/20M Factor 0.00799

Comm Veh Factor 0.00069

Watercraft Factor 0.00004

2021.

South Brown Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
				Total	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	13,219	14,049	13,675
Receipts:			
Ad Valorem Tax	24,982	26,032	xxxxxxxxxxxxxxxx
Delinquent Tax	10		
Motor Vehicle Tax	720	725	868
Recreational Vehicle Tax	3	3	4
16/20 M Vehicle Tax	185	200	208
Commercial Vehicle Tax	14	15	18
Watercraft Tax	1	1	1
LAVTR	0		0
Gross Earnings (Intangibles) Tax	0		0
Interest on Idle Funds	698	450	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,613	27,426	1,599
Resources Available:	39,832	41,475	15,274
Expenditures:			
Officers Pay	5,541	6,500	7,500
Salaries & Wages			
Reports & Services	2,899	3,200	4,000
Supplies			5,001
Equipment			
Fire Protection	9,418	9,700	12,000
Insurance	7,925	8,400	13,000
Cash Forward (2021 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	25,783	27,800	41,501
Unencumbered Cash Balance Dec 31	14,049	13,675	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	35,095	39,251	41,501
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			41,501
Tax Required			26,227
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			26,227

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	68,296	68,674	64,422
Receipts:			
Ad Valorem Tax	96,218	99,982	xxxxxxxxxxxxxxx
Delinquent Tax	41		
Motor Vehicle Tax	3,071	3,100	3,332
Recreational Vehicle Tax	15	16	16
16/20M Vehicle Tax	765	782	799
Commercial Vehicle Tax	60	64	69
Watercraft Tax	4	4	4
Special Highway/Gasoline Tax	3,223	3,300	3,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	103,397	107,248	7,720
Resources Available:	171,693	175,922	72,142
Expenditures:			
Salaries & Wages	36,141	39,000	42,000
Employee Benefits	12,264	13,500	15,000
Road Maintenance			
Road Materials			11,000
Equipment	19,034	20,000	50,000
Fuel, Supplies & Other	16,451	18,000	23,000
Repairs	19,129	21,000	24,100
Noxious Weed			8,000
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	103,019	111,500	173,100
Unencumbered Cash Balance Dec 31	68,674	64,422	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	165,984	175,675	173,100
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			173,100
Tax Required			100,958
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			100,958

Special Machinery

K.S.A. 68-141g	2019 Actual Year
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

NOTICE OF BUDGET HEARING

The governing body of
South Brown Township
Edwards County

will meet on August 18, 2020 at 7:00 PM at the Randy Kelly residence, 1845 X Road, Lewis, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	25,783	4.667	27,800	4.666	41,501	26,227	4.654
Debt Service							
Library							
Road	103,019	17.969	111,500	17.919	173,100	100,958	17.914
Special Machinery							
Totals	128,802	22.636	139,300	22.585	214,601	127,185	22.568
Less: Transfers	0		0		0		
Net Expenditure	128,802		139,300		214,601		
Total Tax Levied	121,821		126,014		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,381,862		5,579,552		5,635,547		
Outstanding Indebtedness,							
Jan 1	2018		2019		2020		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Randy Kelly
Trustee